

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JANUARY 2025

TOURISM TAX by COUNTY

ITEMS OF NOTE:

1. Report is NOT based on City tax collections or remittances. Report shows state tourism taxable sales by zip code for each county.
2. GROSS SALES: This is the amount reported on Line 1 of the South Dakota Sales and Use Tax Return.
3. USE TAXABLE: This is the amount reported on Line 2 of the South Dakota Sales and Use Tax Return.
4. TAXABLE SALES: This is the amount of sales and use taxable sales subject to state tax or reservation tax.
5. All figures are compiled by location zip code within a county. Some businesses may not be within City limits. These are State taxable figures only!
6. Some cities may fall into more than one county.
7. Whenever there are less than 3 licenses in any one classification, the information is combined into an 'Other' category.
8. State Totals include 'Other' categories.
9. No Contractors Excise taxes are included.
10. No Audit figures are included.
11. The name of Shannon County, South Dakota, was changed to Oglala Lakota County, South Dakota, effective May 1, 2015.

Figures compiled by
The South Dakota
Department of Revenue
Pierre, SD

South Dakota Sales and Use Tax Reporting System
Returns Filed: January 2025

	Taxable Sales	Tax Due
Aurora County		
7011 Hotels & Motels	102,872.13	1,543.08
7032 Sporting & Recreational Camps	137,056.87	2,055.85
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	16,099.13	241.50
7011 Hotels & Motels	450,029.70	6,750.46
7032 Sporting & Recreational Camps	412,958.54	6,194.38
7999 Amusement and Recreation Services, NEC	202,017.44	3,030.26
Other	N/A	N/A
Bennett County		
5999 Misc. Retail Stores, NEC	2,211.40	33.17
Other	N/A	N/A
Bon Homme County		
5999 Misc. Retail Stores, NEC	820.00	12.31
7011 Hotels & Motels	37,553.74	563.32
Other	N/A	N/A
Brookings County		
5461 Retail Bakeries	1,220.18	18.30
5945 Hobby, Toy, & Game Shops	3,096.12	46.46
5999 Misc. Retail Stores, NEC	32,384.50	485.80
7011 Hotels & Motels	718,952.54	10,784.30
7999 Amusement and Recreation Services, NEC	88,018.17	1,320.27
8999 Services, NEC	23,388.35	350.83
Other	N/A	N/A
Brown County		
5812 Eating Places	22,295.46	334.43
5947 Gift, Novelty, & Souvenir Shops	21,832.80	327.49
5949 Sewing, Needlework, & Piece Goods	2,069.42	31.04
5999 Misc. Retail Stores, NEC	62,432.78	936.51
7011 Hotels & Motels	1,431,888.37	21,478.34
7032 Sporting & Recreational Camps	1,006,170.02	15,092.55
971 Hunting, Trapping, Game Propagation	217,766.09	3,266.50
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	13,078.73	196.19
7011 Hotels & Motels	1,375,086.57	20,626.31
7032 Sporting & Recreational Camps	585,988.02	8,789.82
7999 Amusement and Recreation Services, NEC	502,728.93	7,540.94
971 Hunting, Trapping, Game Propagation	1,110,334.00	16,655.03
Other	N/A	N/A
Buffalo County		
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	7,773.74	116.62
7011 Hotels & Motels	109,528.29	1,642.92
7033 Trailer Parks & Campsites	32,708.21	490.62
Other	N/A	N/A

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Campbell County		
5999 Misc. Retail Stores, NEC	1,836.25	27.55
7011 Hotels & Motels	26,967.74	404.53
Other	N/A	N/A
Charles Mix County		
5999 Misc. Retail Stores, NEC	3,845.55	57.69
7011 Hotels & Motels	113,930.35	1,708.96
7032 Sporting & Recreational Camps	668,445.05	10,026.69
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
5947 Gift, Novelty, & Souvenir Shops	3,441.82	51.63
5999 Misc. Retail Stores, NEC	1,711.00	25.67
7011 Hotels & Motels	201,199.95	3,018.01
Other	N/A	N/A
Codington County		
5812 Eating Places	71,025.02	1,065.37
5945 Hobby, Toy, & Game Shops	3,093.91	46.42
5947 Gift, Novelty, & Souvenir Shops	47,977.64	719.68
5999 Misc. Retail Stores, NEC	16,146.08	242.20
7011 Hotels & Motels	649,350.24	9,740.25
7514 Passenger Car Rental	24,569.18	368.54
Other	N/A	N/A
Corson County		
Other	N/A	N/A
Custer County		
5944 Jewelry Stores	464.88	6.98
5947 Gift, Novelty, & Souvenir Shops	25,743.37	386.16
5999 Misc. Retail Stores, NEC	29,291.70	439.39
7011 Hotels & Motels	272,581.73	4,088.73
7033 Trailer Parks & Campsites	6,788.12	101.83
7999 Amusement and Recreation Services, NEC	159,128.24	2,386.93
Other	N/A	N/A
Davison County		
5999 Misc. Retail Stores, NEC	3,840.55	57.62
7011 Hotels & Motels	966,268.48	14,494.03
7032 Sporting & Recreational Camps	108,384.00	1,625.77
7999 Amusement and Recreation Services, NEC	306,625.89	4,599.39
Other	N/A	N/A
Day County		
5999 Misc. Retail Stores, NEC	7,961.63	119.42
7011 Hotels & Motels	144,316.28	2,164.75
7033 Trailer Parks & Campsites	2,370.46	35.56
7999 Amusement and Recreation Services, NEC	90,377.75	1,355.67
Other	N/A	N/A
Deuel County		
7011 Hotels & Motels	66,337.42	995.06
Other	N/A	N/A
Dewey County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Douglas County		
5999 Misc. Retail Stores, NEC	10,211.82	153.18
Other	N/A	N/A
Edmunds County		
7011 Hotels & Motels	80,472.50	1,207.08
7032 Sporting & Recreational Camps	266,682.91	4,000.25
Other	N/A	N/A
Fall River County		
5947 Gift, Novelty, & Souvenir Shops	11,319.26	169.79
5999 Misc. Retail Stores, NEC	7,893.90	118.43
7011 Hotels & Motels	181,503.17	2,722.54
7033 Trailer Parks & Campsites	24,256.13	363.84
7999 Amusement and Recreation Services, NEC	85,745.73	1,286.19
Other	N/A	N/A
Faulk County		
7011 Hotels & Motels	81,290.49	1,219.37
7032 Sporting & Recreational Camps	313,979.52	4,709.69
Other	N/A	N/A
Grant County		
5999 Misc. Retail Stores, NEC	822.13	12.33
7011 Hotels & Motels	144,503.66	2,167.55
7999 Amusement and Recreation Services, NEC	67,767.79	1,016.52
Other	N/A	N/A
Gregory County		
5999 Misc. Retail Stores, NEC	2,003.90	30.06
7011 Hotels & Motels	349,669.60	5,245.04
7032 Sporting & Recreational Camps	2,273,641.47	34,104.63
7999 Amusement and Recreation Services, NEC	107,618.88	1,614.29
Other	N/A	N/A
Haakon County		
7011 Hotels & Motels	30,958.56	464.38
Other	N/A	N/A
Hamlin County		
5999 Misc. Retail Stores, NEC	3,852.67	57.79
7011 Hotels & Motels	2,846.72	42.70
7999 Amusement and Recreation Services, NEC	77,398.80	1,160.99
Other	N/A	N/A
Hand County		
5999 Misc. Retail Stores, NEC	667.00	10.01
7011 Hotels & Motels	44,766.59	671.51
7032 Sporting & Recreational Camps	545,504.33	8,182.57
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
7999 Amusement and Recreation Services, NEC	118,194.26	1,772.92
971 Hunting, Trapping, Game Propagation	46,300.00	694.51
Other	N/A	N/A

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	Taxable Sales	Tax Due
Hughes County		
5947 Gift, Novelty, & Souvenir Shops	27,505.79	412.58
5999 Misc. Retail Stores, NEC	24,363.05	365.46
7011 Hotels & Motels	1,000,764.25	15,011.46
7999 Amusement and Recreation Services, NEC	683,911.24	10,258.65
971 Hunting, Trapping, Game Propagation	368,675.28	5,530.14
Other	N/A	N/A
Hutchinson County		
5947 Gift, Novelty, & Souvenir Shops	1,255.86	18.84
5999 Misc. Retail Stores, NEC	5,804.14	87.06
7011 Hotels & Motels	30,180.67	452.71
Other	N/A	N/A
Hyde County		
7011 Hotels & Motels	9,995.67	149.93
7999 Amusement and Recreation Services, NEC	272,127.45	4,081.91
Other	N/A	N/A
Jackson County		
Other	N/A	N/A
Jerauld County		
7032 Sporting & Recreational Camps	380,166.08	5,702.49
971 Hunting, Trapping, Game Propagation	115,692.01	1,735.38
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	102,587.23	1,538.82
Other	N/A	N/A
Kingsbury County		
5947 Gift, Novelty, & Souvenir Shops	2,225.82	33.39
7011 Hotels & Motels	42,779.32	641.69
7999 Amusement and Recreation Services, NEC	6,195.73	92.94
Other	N/A	N/A
Lake County		
5999 Misc. Retail Stores, NEC	7,230.98	108.47
7011 Hotels & Motels	197,296.33	2,959.45
Other	N/A	N/A
Lawrence County		
5947 Gift, Novelty, & Souvenir Shops	8,187.26	122.81
5999 Misc. Retail Stores, NEC	40,794.17	611.92
6531 Real Estate Agents & Managers	174,495.24	2,617.42
7011 Hotels & Motels	3,098,859.79	46,482.97
7032 Sporting & Recreational Camps	36,235.81	543.55
7033 Trailer Parks & Campsites	41,853.16	627.80
7389 Business Services, NEC	40,657.49	609.86
7519 Utility Trailer Rental	17,688.09	265.32
7999 Amusement and Recreation Services, NEC	1,387,900.86	20,818.51
8412 Museums & Art Galleries	26,449.43	396.74
Other	N/A	N/A

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Lincoln County		
5947 Gift, Novelty, & Souvenir Shops	14,202.81	213.04
5999 Misc. Retail Stores, NEC	20,380.18	305.72
7011 Hotels & Motels	366,331.57	5,494.97
7999 Amusement and Recreation Services, NEC	684,312.18	10,264.69
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	496,736.41	7,451.06
7999 Amusement and Recreation Services, NEC	1,424,783.47	21,371.76
971 Hunting, Trapping, Game Propagation	201,920.03	3,028.80
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	56,283.00	844.25
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	17,547.67	263.23
7011 Hotels & Motels	4,770.00	71.55
Other	N/A	N/A
McPherson County		
7011 Hotels & Motels	38,918.77	583.79
7021 Rooming & Boarding Houses	9,390.00	140.85
Other	N/A	N/A
Meade County		
5399 Misc. General Merchandise Stores	2,835.78	42.54
5947 Gift, Novelty, & Souvenir Shops	104,831.14	1,572.47
5963 Direct Selling Establishments	24,043.63	360.66
5999 Misc. Retail Stores, NEC	32,650.69	489.78
7011 Hotels & Motels	200,576.69	3,008.64
7033 Trailer Parks & Campsites	655,664.31	9,834.97
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	26,284.78	394.27
Other	N/A	N/A

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	Taxable Sales	Tax Due
Minnehaha County		
5399 Misc. General Merchandise Stores	14,994.27	224.92
5461 Retail Bakeries	1,115.83	16.74
5611 Men's & Boys' Clothing Stores	7,941.00	119.12
5719 Misc. Homefurnishings Stores	4,374.80	65.62
5812 Eating Places	237,703.66	3,565.55
5932 Used Merchandise Stores	8,416.00	126.25
5941 Sporting Goods & Bicycle Shops	37,558.23	563.38
5942 Book Stores	4,795.87	71.94
5944 Jewelry Stores	17,741.06	266.13
5945 Hobby, Toy, & Game Shops	7,383.01	110.77
5947 Gift, Novelty, & Souvenir Shops	136,943.84	2,054.17
5963 Direct Selling Establishments	4,317.79	64.76
5999 Misc. Retail Stores, NEC	146,276.26	2,194.25
6513 Apartment Building Operators	4,872.63	73.09
6531 Real Estate Agents & Managers	-27,658.58	-414.87
7011 Hotels & Motels	8,399,099.44	125,986.49
7033 Trailer Parks & Campsites	123,869.71	1,858.07
7389 Business Services, NEC	2,963.30	44.46
7514 Passenger Car Rental	415,508.79	6,232.64
7929 Entertainers & Entertainment Groups	21,048.91	315.74
7941 Sports Clubs, Managers, & Promoters	494,951.42	7,424.26
7992 Public Golf Courses	5,220.00	78.30
7999 Amusement and Recreation Services, NEC	1,987,554.85	29,813.33
Other	N/A	N/A
Moody County		
5999 Misc. Retail Stores, NEC	19,441.96	291.64
Other	N/A	N/A
Pennington County		
5399 Misc. General Merchandise Stores	3,223.57	48.35
5621 Women's Clothing Stores	6,447.07	96.71
5812 Eating Places	194,870.11	2,923.05
5942 Book Stores	19,064.84	285.97
5945 Hobby, Toy, & Game Shops	4,142.26	62.14
5947 Gift, Novelty, & Souvenir Shops	346,843.12	5,202.66
5961 Catalog & Mail-Order Houses	51,741.87	776.14
5999 Misc. Retail Stores, NEC	76,929.59	1,154.09
6531 Real Estate Agents & Managers	232,022.85	3,480.35
7011 Hotels & Motels	5,611,442.77	84,171.69
7033 Trailer Parks & Campsites	55,856.03	837.84
7389 Business Services, NEC	130,147.66	1,952.22
7514 Passenger Car Rental	286,965.64	4,304.47
7993 Coin-Operated Amusement Devices	166,476.56	2,497.14
7997 Membership Sports & Recreation Clubs	4,313.66	64.71
7999 Amusement and Recreation Services, NEC	2,275,304.90	34,129.60
Other	N/A	N/A
Perkins County		
7011 Hotels & Motels	68,895.53	1,033.45
Other	N/A	N/A

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Potter County		
5999 Misc. Retail Stores, NEC	683.90	10.26
7011 Hotels & Motels	75,146.67	1,127.20
7999 Amusement and Recreation Services, NEC	350,383.40	5,255.76
Other	N/A	N/A
Roberts County		
5999 Misc. Retail Stores, NEC	11,334.29	170.03
7011 Hotels & Motels	75,838.64	1,137.59
Other	N/A	N/A
Sanborn County		
7032 Sporting & Recreational Camps	103,419.52	1,551.29
Other	N/A	N/A
Spink County		
5999 Misc. Retail Stores, NEC	8,603.00	129.05
7011 Hotels & Motels	255,016.68	3,825.25
7032 Sporting & Recreational Camps	371,947.62	5,579.22
7999 Amusement and Recreation Services, NEC	554,110.32	8,311.66
Other	N/A	N/A
Stanley County		
5999 Misc. Retail Stores, NEC	7,316.00	109.75
7011 Hotels & Motels	328,130.48	4,921.96
7999 Amusement and Recreation Services, NEC	37,603.56	564.06
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	26,530.84	397.97
7999 Amusement and Recreation Services, NEC	241,317.50	3,619.77
Other	N/A	N/A
Tripp County		
5947 Gift, Novelty, & Souvenir Shops	4,431.63	66.48
5999 Misc. Retail Stores, NEC	4,030.63	60.46
7011 Hotels & Motels	209,548.28	3,143.23
7999 Amusement and Recreation Services, NEC	142,172.49	2,132.60
971 Hunting, Trapping, Game Propagation	993,691.69	14,905.38
Other	N/A	N/A
Turner County		
5947 Gift, Novelty, & Souvenir Shops	1,663.14	24.95
5999 Misc. Retail Stores, NEC	6,329.37	94.95
Other	N/A	N/A
Union County		
7011 Hotels & Motels	517,565.15	7,763.47
Other	N/A	N/A
Walworth County		
5999 Misc. Retail Stores, NEC	2,447.76	36.72
7011 Hotels & Motels	313,010.31	4,695.15
7032 Sporting & Recreational Camps	632,266.90	9,484.01
7999 Amusement and Recreation Services, NEC	25,854.16	387.81
Other	N/A	N/A

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Yankton County		
5945 Hobby, Toy, & Game Shops	3,905.56	58.59
5999 Misc. Retail Stores, NEC	16,561.22	248.43
7011 Hotels & Motels	476,522.88	7,147.85
7033 Trailer Parks & Campsites	83,120.64	1,246.81
7999 Amusement and Recreation Services, NEC	157,926.42	2,368.90
Other	N/A	N/A
Out of State County		
5947 Gift, Novelty, & Souvenir Shops	9,951.50	149.28
5961 Catalog & Mail-Order Houses	512,885.90	7,693.29
5999 Misc. Retail Stores, NEC	165,140.71	2,477.33
7011 Hotels & Motels	4,358,212.00	65,373.19
7032 Sporting & Recreational Camps	337,064.00	5,055.97
7514 Passenger Car Rental	3,253,693.14	48,805.40
7922 Theatrical Producers & Services	37,654.96	564.83
7999 Amusement and Recreation Services, NEC	74,585.00	1,118.78
971 Hunting, Trapping, Game Propagation	332,332.33	4,984.99
Other	N/A	N/A
Total for State	79,797,577.37	1,196,965.98

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